



KPMG LLP
345 Park Avenue
New York, NY 10154

Independent Accountants' Report

The Board of Directors
Verizon Communications, Inc.:

We have examined management's assertion, included in the accompanying *Report of Management on Compliance with Applicable Requirements of 47 C.F.R. Sections 64.1310 and 64.1320 of the Federal Communications Commission's Rules and Regulations*, that Verizon Domestic Local Exchange Carriers and Verizon Long Distance Carriers ("the Company"), wholly owned subsidiaries of Verizon Communications, Inc., complied with 47 C.F.R. Sections 64.1310(a)(1), 64.1320(c), and 64.1320(d) of the Federal Communications Commission's ("FCC's") Rules and Regulations and related requirements contained in CC Docket No. 96-128 as of June 29, 2006. Management is responsible for the Company's compliance with those requirements. Our responsibility is to express an opinion on management's assertion about the Company's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the Company's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Company's compliance with specified requirements.

In our opinion, management's assertion that the Company complied with the aforementioned requirements as of June 29, 2006, is fairly stated in all material respects..

This report is intended solely for the information and use of the Company, the FCC, and applicable Facilities-Based Long Distance Carriers and Payphone Service Providers, and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

June 29, 2006